

Mississippi Secretary of State
700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi Department of Revenue		CONTACT PERSON Stephanie Rogers		TELEPHONE NUMBER 601-923-7190	
ADDRESS Post Office Box 1033		CITY Jackson		STATE MS	ZIP 39215
EMAIL stephanie.rogers@dor.ms.gov	SUBMIT DATE 06/13/12	Name or number of rule(s): Title 35, Parts II			

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Filing temporary rule consistent with statutory changes to appeal procedures due to creation of the Board of Tax Appeals as a separate agency from the Department of Revenue, as well as other statutory changes.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 67-1-37, and § 27-3-31(1)(a)

List all rules repealed, amended, or suspended by the proposed rule: Title 35, Part II

ORAL PROCEEDING:

☐ An oral proceeding is scheduled for this rule on Date: _____ Time: _____ Place: _____

☒ Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

☒ Economic impact statement not required for this rule. ☐ Concise summary of economic impact statement attached.

TEMPORARY RULES

____ Original filing
☒ Renewal of effectiveness
 To be in effect in 90 days
 Effective date:
☒ Immediately upon filing
 ____ Other (specify): _____

PROPOSED ACTION ON RULES

Action proposed:
 ____ New rule(s)
 ____ Amendment to existing rule(s)
 ____ Repeal of existing rule(s)
 ____ Adoption by reference
 Proposed final effective date:
 ____ 30 days after filing
 ____ Other (specify): _____

FINAL ACTION ON RULES

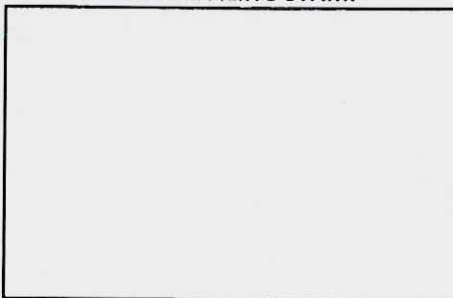
Date Proposed Rule Filed: _____
 Action taken:
 ____ Adopted with no changes in text
 ____ Adopted with changes
 ____ Adopted by reference
 ____ Withdrawn
 ____ Repeal adopted as proposed
 Effective date:
 ____ 30 days after filing
 ____ Other (specify): _____

Printed name and Title of person authorized to file rules: Stephanie Rogers, Senior Tax Analyst

Signature of person authorized to file rules: *Stephanie Rogers*

OFFICIAL FILING STAMP

Accepted for filing by CB18884E

**DO NOT WRITE BELOW THIS LINE
OFFICIAL FILING STAMP**

Accepted for filing by _____

OFFICIAL FILING STAMP

Accepted for filing by _____

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.